

**Amendments to the Specification:**

*Please amend the paragraph numbered [0008] as shown below:*

A1 It is a second non-limiting advantage of the present invention to provide a tailgate assembly including an inner panel; an outer panel; and at least one stiffening member which is operatively contained between the inner panel and the outer panel, the at least one stiffening member having a first flange portion which is coupled to the inner panel, a second flange portion which is coupled to the outer panel, and a broad face portion which is disposed between the first and second flange portions and which wholly resides within a single plane.

*Please amend the paragraph numbered [0009] as shown below:*

A2 It is a third advantage of the present invention to provide a tailgate assembly comprising an outer panel which is symmetric about a certain plane of symmetry; an inner panel which is selectively coupled to the outer panel; and at least one stiffening member which is coupled to and which is operatively contained between the inner panel and the outer panel, the at least one stiffening members having a face portion which is perpendicular to the certain plane of symmetry.

*Please amend the paragraph numbered [0010] as shown below:*

A3 It is a fourth advantage of the present invention to provide a tailgate assembly comprising an outer panel having an outer edge; an inner panel which is selectively coupled to the outer panel and which includes an outer edge; and a pair of substantially identical members which are coupled to the inner and the outer panels, the pair of substantially identical members being linearly coextensive to both of the respective outer edges of the inner and the outer panels and each of the pair of substantially identical members having a broad face portion which respectively forms a right angle with respect to each of the inner and the outer panels, and each of the pair of substantially identical members having a pair of substantially identical flange portions which are respectively parallel to the outer edge of the inner panel and to the outer edge of the outer panel.

*Please amend the paragraph numbered [0018] as shown below:*

A4  
As is best shown in Figures 2, 3 and 4, the tailgate assembly 12 includes an first inner panel 16, an second outer panel 18, a cover panel 20, and a pair of substantially identical stiffening ribs or stiffening members 22, 24.

[ Please amend the paragraph numbered <sup>0020</sup> [0017] as shown below:

A5  
The cover panel 20, in one non-limiting embodiment, comprises a generally rectangular member, and each of the stiffening ribs 22, 24 respectively comprise members having a generally "Z" shaped cross sectional area. Particularly, members 22, 24 each have a respective generally planar body or broad face portion 49, a respective first edge 50 which is formed on a respective flange portion 51 which forms a right angle with respective portion 49, and a respective second edge 52 which is formed on a respective second flange portion 53 which also forms a right angle with respect to respective portion 49. Edges 51, 52 of each members 22, 24 are parallel to edges 32, 34. It should be appreciated that, in one non-limiting embodiment, cover panel 20 may be eliminated. In yet another non-limiting embodiment, the panels 16, 18 and members 22, 24 may cooperatively and integrally form portions of a single member or panel assembly.

[ Please amend the paragraph numbered <sup>0021</sup> [0019] as shown below:

A6  
In operation, the respective flange portion 53 of each of the stiffening members 22, 24 are each attached to the body portion 30 of the outer panel 18 such that the respective edges 52 are parallel to the edges 32, 34 of the outer panel 18. The respective flange portions 51, 53 of each of the stiffening members 22, 24 are each attached to the panel 16 and the panel 16 is attached to the outer panel 18<sup>30</sup>, thereby causing the respective edges 50 to be parallel to edges 32, 34 of the inner panel 16<sup>8</sup>. In this manner, each of the respective broad face portions 49 respectively and wholly lie within a single plane and are each respectively perpendicular to the plane of symmetry 19 which passes through the outer panel 18 and to the plane of symmetry 17 which passes through the inner panel 16. Each of the respective portions 51, 53 are also perpendicular to the planes of symmetry 17, 19. The inner panel 16 is then attached to the outer panel 18 (by a mechanical attachment assembly or by a bonding material), effective to cause the stiffening members 22, 24 to be operatively "sandwiched" between these

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Q6 panels 16, 18. Further, one, three, or more such stiffening members may be used in alternate embodiments of the invention and, in the most preferred embodiment of the invention, each of the operatively contained members 22, 24 are parallel to and are linearly coextensive to the edges 32, 34 (i.e., each of the respective portions 49, 51, 53 are parallel to and linearly coextensive to the edges 32, 34). Further, in the most preferred embodiment of the invention, the distance between member 24 and edge 32 is substantially similar to the distance between the member 22 and the edge 34. The cover panel 20 is then attached to the inner panel 16 in a manner in which the cover panel 20 overlays and hides the apertures 40. Further, in one non-limiting embodiment of the invention, the outer panel 18 includes an opening 37 and the inner panel 16 includes a tab 31 which resides within and which protrudes from the opening 37 when the panels 16, 18 are coupled, effective to allow a user to open and close the tailgate assembly 12 by the use of the protruding tab 31.

Q7 Please amend the abstract of the disclosure on page 10 as shown below:

A tailgate assembly 12 having an inner panel 16 and an outer panel 18 which is selectively coupled to the inner panel 16. The tailgate assembly 12 further includes at least one stiffening member 22, 24 which is selectively and operatively contained between the panels 16, 18 and which increases the strength and durability of the tailgate assembly 12.